

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

**1 - 15. (Canceled)**

**16. (Currently Amended)** An optical compensator according to claim 26 45, wherein the average tilt  $\theta_{ave}$  in the O plate retarder is 2 - 88°.

**17. (Currently Amended)** An optical compensator according to claim 26 45, wherein the tilt angle in the O plate retarder varies monotonously in a direction perpendicular to the plane of the film from a minimum value  $\theta_{min}$  at one surface of the film to a maximum value  $\theta_{max}$  at the opposite surface of the film.

**18. (Previously Presented)** An optical compensator according to claim 17, wherein  $\theta_{min}$  is 0 - 80°.

**19. (Previously Presented)** An optical compensator according to claim 17, wherein  $\theta_{max}$  is 10 - 90°.

**20. (Currently Amended)** An optical compensator according to claim 26 45, wherein the thickness of the O plate is 0.1 - 10  $\mu\text{m}$ .

**21. (Currently Amended)** An optical compensator according to claim 26 45, wherein the optical retardation of the O plate is 6 - 300 nm.

**22. (Currently Amended)** An optical compensator according to claim 26 45, wherein the thickness of the diacetylcellulose film is 20 - 200  $\mu\text{m}$ .

**23. (Cancelled)**

**24. (Currently Amended)** A liquid crystal display device comprising:

a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode layer provided on the inside of at least one of the two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,

a polarizer arranged outside the transparent substrates, or a pair of polarizers sandwiching the substrates, and

at least one optical compensator according to claim 26 15 being situated between the liquid crystal cell and at least one of the polarizers,

wherein the above elements can be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

**25. (Previously Presented)** A liquid crystal display device according to claim 24, wherein the device is a TN, HTN, or STN display.

**Please add the following new claims:**

**26. (New)** An optical compensator for a liquid crystal display, comprising:

at least one O plate retarder; and

at least one diacetylcellulose film having the optical properties of a negative C plate;

wherein the on-axis optical retardation of the diacetylcellulose film is 3 - 50 nm.

**27. (New)** An optical compensator according to claim 26, wherein the on-axis

optical retardation of the diacetylcellulose film is 5 - 20 nm.

**28. (New)** An optical compensator for a liquid crystal display, comprising:

at least one O plate retarder; and

at least one diacetylcellulose film having the optical properties of a negative C plate;

wherein the optical retardation of the diacetylcellulose film for light with an angle of incidence of 60° is 20 - 250 nm.

**29. (New)** An optical compensator for a liquid crystal display, comprising:

at least one O plate retarder; and

at least one diacetylcellulose film having the optical properties of a negative C plate;

wherein the O plate retarder comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure, which is prepared from a polymerizable mesogenic material comprising at least one polymerizable mesogenic compound having one polymerizable functional group and at least one polymerizable mesogenic compound having two or more polymerizable functional groups, the polymerizable mesogenic compounds having rod-shaped mesogenic groups; wherein the optical retardation of the O plate retarder is 20 - 120 nm.

**30. (New)** An optical compensator for a liquid crystal display, comprising:

only one O plate retarder; and

only one diacetylcellulose film having the optical properties of a negative C plate;

wherein the compensator does not comprise further optical retardation layers; and

the O plate retarder comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure, which is prepared from a polymerizable mesogenic material comprising at least one polymerizable mesogenic compound having one polymerizable functional group and at least one polymerizable mesogenic compound having two or more polymerizable functional groups, the polymerizable mesogenic compounds having rod-shaped mesogenic groups.

**31. (New)** A liquid crystal display, comprising one compensator according to claim 30 on each side of the liquid crystal cell between the cell and the polarizer.

**32. (New)** An optical compensator for a liquid crystal display, comprising:

only one O plate retarder; and

only one diacetylcellulose film having the optical properties of a negative C plate;

wherein the O plate retarder comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure, which is prepared from a polymerizable mesogenic material comprising at least one polymerizable mesogenic compound having one polymerizable functional group and at least one polymerizable mesogenic compound having two or more polymerizable functional groups, the polymerizable mesogenic compounds having rod-shaped mesogenic groups.

**33. (New)** A liquid crystal display, comprising one compensator according to claim 32 on each side of the liquid crystal cell between the cell and the polarizer.